15th November 1957]

The motion was put and carried and the Bill was taken into consideration.

Clause 2 was put and carried.

Clause 3 was put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI C. SUBRAMANIAM : Sir, I move—

"That the Madras Payment of Salaries and Removal of Disqualifications (Second Amendment) Bill, 1957 (L.A. Bill No. 20 of 1957) be passed".

MR. SPEAKER : Motion moved—

"That the Madras Payment of Salaries and Removal of Disqualifications (Second Amendment) Bill, 1957 (L.A Bill No. 20 of 1957) be passed".

SRI P. S. CHINNADURAI : கனம் சபாநாயகர் அவர்களே, இப்பொழுது சமர்ப்பிக்கப்பட்டிருக்கிற இந்த மசோதாவை நான் முழு மனதோடு ஆதரிப்பதோடு, ஒரு ஆலோசனையும் சொல்ல விரும்புகிறேன். இவர்களுக்கு கொடுக்கப்படுகின்ற சம்பள உயர்வை முன் தேதியிட்டுக் கொடுப்பதற்கு அரசாங்கம் முன்வரவேண்டும். அதை அரசாங்கம் ஏற்றுக் கொள்ளுவார்கள் என்று நம்புகிறேன்.

MR. SPEAKER : There is no amendment to that effect before the House.

The question is—

"That the Madras Payment of Salaries and Removal of Disqualifications (Second Amendment) Bill, 1957 (L.A. Bill No. 20 of 1957) be passed."

The motion was put and carried and the Bill was passed.

(4) THE MADRAS PRESERVATION OF PRIVATE FORESTS (AMENDMENT) BILL, 1957[a]

THE HON. SRI M. A. MANICKAVELU : Sir, I move—

"That the Madras Preservation of Private Forests (Amendment) Bill, 1957 (L.A. Bill No. 21 of 1957), be taken into consideration."

இந்த மசோதாவும் ஒரு சிறிய மசோதாதான்; 7, 8 வருஷங்களுக்கு முன்னால் இந்தச் சட்டம் ஏற்பட்டது. அவ்வப்பொழுது இதை புதுப்பித்துக் கொண்டு வந்தோம். சென்ற தடவை 1955-ம் வருஷத்தில் புதுப்பித்தோம். "இண்டியன் பாரெஸ்டு ஆக்டில்" இருக்கிற ஷரத்துக்களையெல்லாம் இதில் சேர்த்து ஒரு மசோதா கொண்டுவரலாம் என்று உத்தேசம். ஆனால் அந்த இந்தச் சட்டத்தின் காலவரை முடிவதற்குள் கொண்டுவரமுடியாது. ஆகையால் இந்த சட்டத்தை இன்னும் இரண்டு வருஷங்களுக்கு நீடித்து, அதற்குள்ளே மேற்சொன்னவாறு ஒரு மசோதாவைக் கொண்டுவருவதாக உத்தேசம். அதோடு கூட இந்த மசோதாவிலே நம் ராஜ்யத்தைவிட்டு பிரிந்துபோன மலபார், தென்கன்னடம் சம்பந்தமான பகுதிகளை இந்த சட்டத்திலிருந்து நீக்கவும் உத்தேசிக்கப்பட்டுள்ளது.

[a] Published in the *Fort St. George Gazette* Extraordinary dated 11th November 1957.

MR. SPEAKER : The question is—

" That the Madras Preservation of Private Forests (Amendment) Bill, 1957 (L.A. Bill No. 21 of 1957) be taken into consideration."

The motion was put and carried and the Bill was taken into consideration.

Clause 2 was put and carried.

Clause 3 was put and carried.

Clause 4 was put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI M. A. MANICKAVELU : Sir, I move—

" That the Madras Preservation of Private Forests (Amendment) Bill, 1957 (L.A. Bill No. 21 of 1957) be passed."

MR. SPEAKER : The question is—

" That the Madras Preservation of Private Forests (Amendment) Bill, 1957 (L.A. Bill No. 21 of 1957) be passed."

The motion was put and carried and the Bill was passed.

MR. SPEAKER : Before we take up the next Bill, I wish to suggest to the House that though according to schedule we have to rise at 1-30, we may sit till 2 o'clock and finish the business. There are two more Bills left over and by sitting till 2 o'clock we can finish their consideration and we need not sit in the afternoon.

(5) THE MADRAS GENERAL SALES TAX AND THE MADRAS MEDIUM COTTON MILL CLOTH (SALES TAX) AMENDMENT BILL, 1957

* THE HON. SRI R. VENKATARAMAN : Mr. Speaker, I beg to move—

" That the Madras General Sales Tax and the Madras Medium Cotton Mill Cloth (Sales Tax) Amendment Bill, 1957 (L.A. Bill No. 23 of 1957) be taken into consideration at once."

Under section 3 (2) of the Madras General Sales Tax, 1939 and under section 3 of the Madras Medium Cotton Mill Cloth (Sales Tax Act, 1954, the additional tax on mill cloth, etc., imported into the State of Madras either from outside the territory of India or from any other State in India is leviable on the first sale effected in the State of Madras by a dealer after the import of the said goods into the State of Madras. It has been held by the Government till now that the first seller liable to this additional tax in respect of the commodities referred to above is the first resident dealer in the State and not a non-resident dealer. In accordance with this view the additional tax is being levied now on the first sale by a resident dealer.

The Sales Tax Appellate Tribunal in one of its orders interpreted the provisions in rule 4-A of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939 read with section 5 of the Madras General Sales Tax Act under which a single point sales tax

Published in the *Fort St. George Gazette* Extrodinary, dated 14th November1957.